

**PROCEDURE FOR MANAGEMENT OF  
TRUST ACCOUNTS A, B, C, D AND E**

1. All funds received shall be deposited into the DIP account. (All electronic funding is collected into the D.I.P. account since institutions funding sales will not fund to multiple accounts based on new or used sales.) The funds shall then be transferred in the correct accounts based on what type of sale. (A – Proceeds of New Vehicles, B – Proceeds of Used Vehicles, C – Proceeds of Service Sales in the Service Department, D – Tax Deposits and E – For Proceeds From All Receivables both Pre-Petition and Post-Petition.)
2. Profit shall be transferred from the accounts A, B, C or E back to DIP account every few days. Factory receivables shall reimburse Account A or Account C when received. Profit shall be defined as the difference between the total sales proceeds (cash, loan and/or trade in) received for each vehicle transaction less the particular October 17, 2006 inventory valuation and any additional cost associated with the sale of the vehicle.
3. All factory receivables (incentives, rebates, holdback & warranty) shall be deposited into the DIP account and transferred to the correct A or C account as received.
4. A Recap Sheet (See: attached example) will be prepared for each transaction showing complete breakdown of cost, profit, funding dates and receivables due which shall be made available to Hyundai Motor Finance.
5. Trade payoffs shall be paid from the A or B accounts based on what type of vehicle sold.
6. Trade-in values on new vehicle transactions shall be added to Used Vehicle Inventory (List B) and the value transferred from the Used Vehicle Account B to the New Vehicle Account A ( See: attached Recap Sheet)
7. Used vehicle reconditioning costs shall be deducted from Account B and then deposited in Account C as repairs are completed. This reconditioning will increase the value of the vehicles on List B.

## Used Car Recap Deal

Stock #	Deal Description	Customer Name	Date Sold
Sales Price	31,500.00	Vehicle	Vin (last 6)
Rebate	-2,500.00		
Cash Down	-5,000.00		
Trade Allowance	-14,500.00	Lienholder	Date paid
Trade Payoff	21,426.00		
<b>Sub Total</b>	<b>30,926.00</b>		
Gap	600.00		
Doc Fee	399.00		
Service Contract			
Other Services			
<b>Amount Financed</b>	<b>31,925.00</b>		
Finance Reserve	1,197.00		
			Deposit Date
Amount Deposited (BOA)	33,122.00	new car account A	
Down Pmt	5,000.00	new car account A	
		new car account A	
		new car account A	
<b>Sub total</b>	<b>38,122.00</b>		
<b>Trade ACV</b>	<b>11,500.00</b>	From Used car Account B	
<b>Sub total</b>	<b>49,622.00</b>		
<b>Pay off</b>	<b>-21,426.00</b>	From New car account A	
<b>Sub total</b>	<b>28,196.00</b>		
<b>Rebate &amp; HB</b>	<b>3,211.00</b>	Receivable from KIA	
<b>Sub total</b>	<b>31,407.00</b>		
Service Contract Cost			
We Owe			
<b>Gap Cost</b>	<b>-199.00</b>		
<b>Sub total</b>	<b>31,208.00</b>		
Profit from deal	-3,278.00	Sweep to DIP Account	
<b>A llt balance K6091</b>	<b>27,930.00</b>	Keep in New Car Account	
Rebate & HB	-3,211.00	Due from Kia	
<b>Balance in account A</b>	<b>24,719.00</b>	Until Receivable is paid	

11/5/2008